

Building One Iowa Commercial Property Tax Task Force

December 21, 2006 – 10:00 a.m.

Pappajohn Center, Room 308, Des Moines, IA

Meeting Notes

Task Force Members Present:

Teri Goodman, Task Force Co-Chair – Mississippi River Museum; Chair, Dubuque Regional Airport Commission; Member, Dubuque Initiatives Board

Michael King – Task Force Co-Chair; Union County Supervisor; Member, Iowa State Association of Counties Board of Directors

Preston Daniels – Realtor; Former Mayor of Des Moines.

Debi Durham, President, Siouxland Chamber of Commerce

Dennis Ausenhus, representing Ric Jurgens – President and Chief Executive Officer, Hy-Vee, Inc.

Michael Kiernan – Member, Des Moines City Council

James Kurtenbach – Story County, State Representative; Faculty Member, Iowa State University

Don Shoultz – Black Hawk County, State Representative

Dan Smith – Attorney; Consultant, City of Coralville and Coralville Home Builders Association

Governor-elect Staff:

Robert Mulqueen

Facilitators and Staff (SPPG):

Ben Banowetz

Arlinda McKeen

Jon Rosmann

Tom Slater

Opening Remarks – Co-chairs Teri Goodman and Mike King

Mike King opened the meeting with a welcome to members of the task force and the public. He noted the group has a daunting task of reviewing commercial property tax and providing its ideas and recommendations to Governor-elect Culver. Teri Goodman

welcomed those in attendance and noted that her experience and work has contributed to the priority she places on the work of this task force. She commented that the second meeting of the task force, on January 4, 2007, will be structured to receive public comment. Goodmann stated that anyone who would like to present can contact Mulqueen prior to the next meeting. There will also be a comment section on the Governor-elect's website for interested parties to submit comments. Goodmann asked task force members to introduce themselves.

Presentations and Discussion

The co-chairs provided an overview of the agenda for the day. The task force will receive information from four presenters with expertise in the issue of commercial property tax. Following each presenter, the task force will have an opportunity to ask questions and engage in discussion.

- ***Dick Stradley, Iowa Department of Revenue***

The Department of Revenue assists local governments in making property tax assessments fair and in compliance with the law. The Department also has oversight over the examinations of county assessors and general supervisory authority over the local assessors offices. Every two years, the Department of Revenue issues equalization orders to county auditors for classes of property. This ensures all classes of property are assessed at the value defined by state law. It occurs on an entire class or property, and occurs on an assessing jurisdiction, e.g. county.

The assessed value equalizes the local taxing bodies. When considering tax reform, these must be equal and kept in balance regardless of what this task force decides. Stradley suggested that taxes are like balloons: if you squeeze one end of the balloon, it pops out on another side causing a shift in the tax burden to another portion of the system.

Iowa Department of Revenue calculates assessment limitations, also known as rollback. The purpose of the rollback was originally to address the impacts of inflation in the 1970s by reducing property tax valuations. County auditors multiply the assessed valuations by the assessment limitations/rollback to determine taxable valuations. The Department equalizes the classifications every two years, looking at policy in odd-numbered years.

In the inflationary times of the 1970s, spending and tax rates stayed the same; however as tax rates increased, a discrepancy occurred. At that time, agriculture was 50% of the market and 50% of it industry.

In 1998, agricultural property value outpaced other classes.

Commercial and industrial property taxes are different classes of taxes.

As policymakers look to adjust commercial property taxes, the adjustment can cause an imbalance in the equation. When a tax adjustment occurs, there is a shift in the tax burden.

There is no control of the market. The market dictates growth; government can control spending. Stradley noted his handouts illustrate the balance.

- ***Dave Ellis, Warren County Assessor***

Ellis outlined the duties of a county assessor to assess all real property:

- ○ Agricultural
- ○ Residential
- ○ Commercial

The County Assessor is appointed to a six-year term by the conference board. At the end of the term it requires a majority of the conference board for re-appointment.

The goal of the property tax system is to be effective, efficient and uniform. The agricultural land value is provided from the productivity formula. Commercial property is more difficult in smaller communities due to less information available to make a complete and informed assessment. The Department of Revenue provides a manual to compare with land sales across the jurisdiction.

New construction is taken into consideration during off years.

Individual properties are linked to a fee appraisal. Property owners are notified by April 15 of any changes. After April 15, property owners must approach the Board of Review. The Board will then affirm, raise, or lower the assessment at that point. After the Board of Review, the property owner can approach the Property Assessment Appeals Board. The owner can present directly to the Appeals Board. Another option is to approach District Court. After District Court, the property owner can still approach the Supreme Court.

There are three approaches to valuation: market, cost, and income.

Ellis noted that the county assessor's association does not like to make policy. Assessor considerations are related to squeezing the balloon and how shifts in one class affect shifts in another. Ellis commented about his experience in assessing commercial property tax and the high property taxes. He noted that an adjustment in one area will affect the other three classes of property.

Questions and discussion followed the presentation.

Q. Durham – Should property taxes be reassessed every year?

A. Ellis – There are no technical barriers, we are out there anyway, and could easily make the assessment.

Q. Goodmann – Is there any value to changing to an assessment every year?

A. Ellis – It would prevent a large percentage increase every two years. It would simply be a lower increase each year.

Q. Shoultz – What is the difference between industrial and commercial classes of property?

A. Ellis – Commercial property is retail. Industrial is the production of products.

Q. Shoultz – Right now every class of land would be agricultural, commercial, industrial or residential.

A. Ellis – That is correct.

Q. Shoultz – Are government subsidies included in calculating productivity values?

A. Ellis – That is correct.

Q. Shoultz – Subsidies will be down this year, what will happen to the agricultural productivity values?

A. Ellis – Barring any huge increases in expenses, I'm confident there will be an increase of 7 – 8 percent in Warren County. If we get that kind of growth, there will be rollback. We will see a rollback continue if we do not make any changes.

Ellis referred to the chart titled "Iowa Assessment Limitations." The chart is read as follows, using the first entry as an example. In 1978, the percentage number (96.2480%) is the rollback number. The six percent in parenthesis is the allowed growth for that year.

Facilitator Tom Slater commented about the great expectations of the group, the challenges for them in very short period of time, and how best to frame the work to be completed. Slater asked task force members to discuss their views of what is the most critical issue in the commercial property tax system.

Durham – As a border community, we were even in commercial property rates with our state neighbors ten years ago. Currently we are \$41-\$43 per \$1,000 assessed value versus South Dakota with \$25 per \$1,000. Outside of the Sioux City city limits lower taxes are available at \$25 per \$1000. The larger centers are the ones that are really affected.

Smith – Iowa City is a university community with several government buildings. I am concerned about possible barriers this may create for new businesses looking to start or existing businesses sustaining. What is the affect of the shifts to population centers? Is there a push-pull to rural communities? Many smaller communities are experiencing growth from residents who are looking to get out of the population centers. Everyone wants to be held harmless.

Kurtenbach – Slater asked what the greatest issue is. This is an overdue question. Looking historically, the demographics show Iowa is not growing either in businesses or in population. I would like to keep the discussion on overall tax policy. What do we want our property taxes to pay for? We need a greater discussion.

Daniels – We are talking about revenue for cities and setting business growth. As we look at the state as a whole, the revenue is based primarily on the ten largest population

centers. How do you grow those revenue centers? Small communities will be affected through the trickle down growth from the top down and an influx of new residents and businesses to these centers. We are going to have to take risks in this even though the balloon may pop with the shift discussed earlier. Other population centers have a broad tax base.

Shoultz – Property taxes have been discussed for several years, there is a discrepancy in the taxes across Iowa. There is no continuity between schools due to changes in school enrollment. The inability of school districts to assess their own revenue is what got me interested in property taxes. Industrial and commercial classes are a concern. It is likely not possible the government will be able to lower property tax dollars and be able to provide services.

Kiernan – I have a two pronged approach. Hold-harmless is a concern for me as a city councilman. The franchise fee issue in Des Moines is a concern. Another prong is that the commercial property tax is a conflict for me to attract businesses. I don't want us to end up in a worse position for those I represent, but I want to see change. We need to consider where we are today with 40 percent of real estate in Des Moines paying no property tax.

King – I have served for sixteen years on the Board of Supervisors. Everyone's taxes are "too high," yet everyone wants quality services provided. Having the State pay for mental health would be one part of helping the tax burden. I have served on ISAC (Iowa State Association of Counties) and the League (League of Cities), and I agree with Daniels and Kurtenbach that we cannot look at just one area. My 360-acre farm costs the same as a \$500,000 home. There needs to be some reworking with this.

Goodmann – I am not an elected official, but the task force is looking for fairness. The inequity in commercial property tax is the task we have been given. This is the twenty-first century and we need to evaluate what goods and services Iowa offers. I have been bombarded with comments since being appointed to this task force. We need to have the courage to make changes.

Bob Mulqueen, staff to the Governor-elect outlined the remainder of the information to be received by the task force. During the afternoon session Peter Fisher and Jeff Robinson will continue the discussion of commercial property tax issues. The second meeting of the task force, January 4, 2007, will be devoted to the task force hearing from interested parties who want to comment on commercial property taxes in relation to the other classes of property. We will look at how the changes, which are over 28 years old, have affected all of the classes of property tax.

Slater invited any panel member to request additional information from the Department of Revenue for this task force's deliberations. He encouraged task force members to let staff know what other types of information they need to conduct their work. Slater also reiterated that those observers who would like an opportunity to speak before the task force on January 4 should contact Bob Mulqueen.

King announced a break for a working lunch for the task force in a separate room. The public was invited to attend the lunch to listen to the discussion.

Task Force Member Working Lunch – Room 208

Shoultz – Is there a will to look at the school formula? There was bill a few years ago to look at funds from the cigarette tax to go directly to school funding. Our charge is to make a recommendation for commercial property tax relief, is \$15 million in relief possible? We have until January 16th to complete a recommendation.

Goodmann – We should make specific recommendations to address relief for commercial property tax payers, and we also would like to look at long-term possibilities.

Shoultz – I have been in the legislature since 1983, and the legislature has taken steps to reduce property taxes. In the early 1980s, the state picked up the cost of the court system which is a significant expense. The state also picks up the cost of education in the state, and we have eliminated the tax on machinery and equipment on industrial taxes at a cost of about \$40 million. Recently the state picked up half the cost of the base amount of mental health, which is a cost of about \$150 million. All those factors together have held the increase in property taxes lower than the cost of inflation. Property taxes are a shock to home owners, particularly the ones who have their home paid off with a bill that is not factored into a mortgage. There is going to have to be a shift in state revenues.

Kurtenbach and I have different ideas on how to address this, but an approach will be complex.

Kurtenbach – I am not sure about the rate of inflation versus property taxes, but I agree with Shoultz. We need to consider what taxes pay for and examine the expenses. If you want a big bang quickly, I would look hard at the education funding formula. There are huge disincentives for districts to work together. I have encouraged residents to talk about policy. Rock Rapids did not merge with Sioux Center because of tax policies. As the legislature has increased funding, the local source of funding has gone up as well. Ames levies around \$6.30 per \$1,000; with the city picking up more of the education funding tab it would rise to over \$9 per \$1,000.

Goodmann – If the rate was raised would it “gore” smaller communities?

Shoultz – Moving the levy from \$5.40 to \$9 would be a shock to some. You could raise the levy slowly, starting with \$7 and move it up incrementally. Shoultz also noted the utility tax replacement in 2000 and 2001 might serve as a model to increase the change. I think we should consider industrial versus commercial classifications.

Durham – If you raised the levy it would be good for Sioux City, but what happens to us when rates rise significantly. Over the years the state has picked up several services, yet property owners have not seen a reduction.

Shoultz – Property taxes paid have risen slowly, lower than inflation.

Kurtenbach – I proposed taking \$28 million from the general fund. I would like to take part of this and allocate this to education. Last year we took \$28 million and applied it to allow schools to lower levies. Governor Vilsack wanted us to work in a revenue-neutral environment; it was not conducive to solving this issue. I wanted to take \$200 million off the table of new funds and apply that to property taxes. Once residents see a lower tax bill you can rearrange the tax policy. If we uncouple residential and agriculture taxes it would take years to right the ship. If governments have incentives to work together to share services it can help the effort.

Shoultz noted his bipartisan proposal for reform that he can email the panel. Currently the local option sales tax is 1% for schools. This has been adopted by nearly all schools.

Mulqueen – Can you talk more about the \$28 million from last year's legislation?

Kurtenbach – There are barriers to schools and other government entities working together. I advocate taking some of the funds from the increase in state revenues. The buy-down rate was an issue that changed in various forms of the bill.

Goodmann – Securing a broad base of support is essential. We talk about disincentives for schools to work together and the challenge of paying for mental health across the state. Former State Representative Bob Osterhaus advocated having all the mental health of the state under the state control. This can help with property tax relief, but we need to limit our discussion to commercial taxes.

Kurtenbach – Our charge should be to look at property taxes. I talked with Director Concannon regarding the rules governing the funding of mental health and if counties would like the state to take it over. The funding of mental health versus the administration of mental health is a question. One bill proposed had CPCs as a central point for clients and administration, with the state as the location of mental health services for regions.

Mulqueen – What is the administration cost if one CPC provided services to a region with the State absorbing the cost of administration?

Goodmann – How much of a reduction in cost would this result in?

Kurtenbach – It is hard to identify now without running the numbers.

Shoultz – Is there a reason to look at one class of property as a priority over the others? My preference is to base all property taxes based on actual real value.

Kiernan – The challenge with ethanol plants is how to develop the formula for valuation.

Kurtenbach – Most of the value of an ethanol plant is in the equipment, which is not currently taxed.

King – Charlie Krogmeier is here on behalf of the Governor-elect.

Krogmeier was introduced as Director of the Transition and recently-appointed director of Department of Management.

Krogmeier – Thank you on behalf of Governor-Elect Culver. He heard throughout the campaign about the perceived inequities in commercial property taxes. The current system being used was only created as a two year fix. Decades later we are still using the same system. We selected people from a variety of backgrounds and experiences to help develop priorities. We will provide you with the tools and information you need to make an informed decision. We need to find a way to provide some sort of relief. I know we are on tight time frame, and that is why we have engaged SPPG and Bob Mulqueen. We are impressed that all of you agreed to participate. We look forward to your result. I hope you will all attend the inaugural events. The common theme is One Iowa, One Unlimited Future.

Shultz – There had been a question about getting rid of the rollback. According to the LSB, residential are paying \$350 million more, commercial and industrial are paying \$184 million less and agricultural is paying \$162 million less without a rollback.

Kurtenbach – The number two expense for golf courses in Iowa is property tax. City golf courses do not pay taxes. Perhaps there is a way that city courses could pay 25 or 50 percent of value.

Afternoon Session Presentations and Discussion

Kiernan – Can we see a list of everything assessed in the state? Forty percent of the real estate in Des Moines pays nothing in property taxes. I'd like to see figures for the commercial centers and statewide.

Daniels – Can we see projected figures if there was a floor on the rollback currently projected out for fifteen years? Also, how does the growth of ethanol plants impact property taxes?

Kurtenbach – The Farm Bureau has executive summaries of property taxes across Iowa, I would like to see those summaries.

Goodmann – There have been long term committees that have studied the impact on the agricultural market by ethanol plants. The statewide executive summaries would be helpful.

Shultz – I would like to have ISAC present on the cost of mental health to local governments.

- ***Peter Fisher, UI Graduate Program in Urban and Regional Planning***

Peter Fisher has served as a professor at The University of Iowa since 1977. He remarked that he is in phased retirement which has allowed him to serve more time as research director for the Iowa Policy Project. Fisher provided comments to support the paper he distributed to task force members.

Property taxes in general are higher in Iowa. The general sales taxes shown on the first slide are incorrect, but it still demonstrates Iowa's above average reliance on the property tax and personal income. Iowa is below average on the corporate income tax. Iowa has a heavy reliance on property taxes.

The balloon effect has been mentioned related to commercial property taxes. Somehow any cuts to commercial property taxes will be absorbed elsewhere. There may be an argument that tax cuts will pay for themselves. One argument that is easy to debunk is the idea that tax cuts will boost spending at the state level. That may work at the Federal level, but certainly not at the state level. The other argument is that more businesses will come to Iowa if tax cuts are made. Fisher noted he has studied this for many years, and this is also not true. The truth is that business location decisions are not highly dependant on the property tax costs. There are other drivers such as labor availability and resources, among others, that will eliminate the extra expense in property tax. If you cut property taxes, you cannot fill that revenue gap by luring a few extra companies into the state. Labor costs are around half of the business cost to companies, while property taxes are one to three percent of their cost.

The other context issue is the state's fiscal position in recent years since the recession. Something that impacts local government finance is largely a result of the tax changes made after 1995.

What does the property tax situation look like in Iowa? Iowa is just about at the national average, but Iowa ranked 18th in property taxes per capita in 2003-04. We need to look at other components of tax revenue. Iowa is average on individual income tax and substantially lower in corporate income tax. This is relevant because, from a business standpoint, our above average property taxes are offset by our lower corporate income taxes.

In looking at business taxes as a percent of business profits in the 50 states, Iowa is average or below average overall. One way to look at this is to ask which particular businesses are hurt by the higher property taxes. Fisher noted that, overall, he would argue that there is not a problem in Iowa's competitiveness with the overall business tax structure.

Kurtenbach – We have an aging population. I would argue that the biggest tax burden is placed on the younger wage earners, which is an issue when trying to recruit workers to the state. It is more appropriate to look at taxes based on the wage earner, not the average citizen in the state.

The premise that higher commercial property taxes drives away potential business need to also take into consideration TIF (tax increment financing) policy. The percent of total valuation that is under TIF is 9.4 percent. The percent of commercial valuation under TIF is 15.5 percent. There is a new building in Iowa City that is under TIF. For the next fifteen years, the owners of this building will not pay property taxes. Now we have a tax-free building that is competing with established businesses in downtown Iowa City.

Daniels – TIF has grown beyond what it was originally designed for. Why was TIF originally designed? It was designed to help a city deal with the risk of making investments into emerging areas in the city. It is now not used in a manner close to its initial intentions.

If you talk about TIF for a mall: The mall is going to be there if the market is able to serve it. If you provide an abatement it is simply lost revenue for the city.

Smith – Have there been any studies about the property values in the state as a result of TIF?

The Des Moines City Attorney was asked by Kiernan to answer. City Attorney Bruce Bergman responded that Des Moines does keep track of TIF values.

Fisher – I think a trade-off would be to limit TIFs and abatements in return for lowering property taxes. The number of \$15 million was tossed around. That is a number that could easily be reached.

Slater – This Commission's focus isn't necessarily about Des Moines. There are good and bad TIFs statewide. This has been going along for a long time in all of Iowa.

Daniels – Can we see what is being spent for TIF outside of the larger MSAs? That is the reason TIF was originally established.

Kurtenbach – The Farm Bureau has some data on TIF that I would like to see.

Durham – Is it even reasonable to have a discussion on TIFs in this committee?

Shultz – Should we just look at industrial properties? Since Iowa's position in commercial taxes is in the center, what does account for our slow growth? (He requests data on TIFs and the projects they are funding.)

Goodmann – We have a specific task but we keep coming back to a question about slow growth and why do we lose young people? This will require a longer study.

Shultz – There is a notion that commercial property taxes are stunting growth - that may not be the case.

Goodmann – Family businesses have noted that some family businesses experience high raises in property taxes.

- ***Jeff Robinson, Legislative Services Agency***

Jeff Robinson commented that 45% of the assessed value of residential, agricultural, commercial and industrial was taxed. The rollback began near 80% of the assessed value of homes. Currently, with the rollback, it is now down lower than 40%. Most of the rollback is due to the agricultural-tie component. In 1977, all property taxes paid have risen from around 1 billion to near 3.5 billion today. The property tax freeze and increased services have also contributed.

Durham – What years were the freeze?

It was 1993-1995 for cities, and 1995-1997 for counties. State general fund appropriations have increased greatly while property taxes have risen less than general funds.

Shoultz – There were appropriations from sources besides the general fund.

Part of the reason for the chart discrepancy is the gap between general fund and property tax revenues is not that bad due to other sources of funding.

Robinson noted that commercial and residential property taxes have accelerated in dollars paid while agriculture has stayed stagnant in terms of dollars paid since the rollback really began to kick in. As a percent of the total bill paid, agricultural has decreased since 1987 while commercial and residential has increased slightly. The total has to equal out. As a part of the gross state product, farming has declined about 4% since 1987.

Goodmann – Does that take into consideration ethanol?

Robinson – The small amount of the boom yes, but the future boom is not because we have not seen it yet.

Shoultz – Is the income calculated off just crops?

Robinson – I am not sure if this counts rent or other sources of revenue. The rollback does not tax new property; it may make sense to take out the rollback on newly constructed commercial property. People get the benefit of the rollback the day it is built. Businesses could stop building and pay less in taxes if there was a rollback stop.

The addition, the local option sales tax has increased over the past seven years. General fund growth since 1999 has increased an average of 2.0% annually. Cities are the largest percentage gain of property tax recipients per year.

The growth of TIF dollars has exploded in the last decade.

If we freeze the rollback what would happen? Looking at 1997 and moving forward, what would have happened? We need to consider the choices that would have been made by governments if the funding had not been there-there are two charts provided in the handout: minimum and maximum impact scenarios.

Robinson – I can work with Iowa taxes, other states are out of his realm of expertise.

Discussion of Issues and Information – Facilitated by SPPG

Arlinda McKeen asked for comments from the panel to tie the information received to the charge from the Governor-elect.

Shoultz – I have been in contact with the writers of the original bill and the impact has been better than they expected. The system is not bad overall, but there are inequalities throughout the system. Mental health is a core service that needs to be provided by counties, as is funding for schools. These are core services that need to be funded, but it creates inequities.

Shoultz – There is an inequity among condominium owners and residential owners in the tax structure.

Goodmann – I would like to consider the commercial property tax inequities and then consider the impacts. We cannot put a Band-Aid on one part that is a problem; there is an inequity across the system.

McKeen asked task force members their ultimate goals for this work.

King – Funding for mental health, I think if the state funded mental health at 100% it would make a significant difference. I also think the TIF laws need to be reconsidered and revised.

Kurtenbach – The legislature made adjustments to the TIF laws last year that may not be seen for several years. When schools use TIF to backfill for funds it creates a tax burden on residents. It is not a permanent fix. A consideration of TIF is more of a long-term solution. In my district, city halls were built by TIF funding. That is not what TIF is for, and I was against it.

Goodmann – I understand that there are several issues. I think we need to take a stab at commercial property taxes and go from there.

Smith – I am hesitant to throw out broad recommendations with the time limit we have. TIF and school aid formulas are possible, but are these possible in the time we have? I believe we should limit our discussion to commercial property taxes.

Shoultz – A simple fix is to narrow the language of TIF to only investment property.

McKeen – There is a consensus to create change, and you are here to make changes. The panel will have the information and research you need to move forward. Would it help the panel to have a visual to help you channel your conversation? Having a chart would help.

King – There will be presentations in our next meeting from key spheres of influence. It is difficult to move forward without hearing from them.

Ausenhuis – Is there more information about surrounding states to examine how Iowa can become more competitive? What is paid for by surrounding states with their property tax revenue?

Goodmann – There are documents that show a comparison. There is a consensus of an inequity in the system. I would like to direct our focus on the inequity. Is there legislation that has been proposed we can look at?

Kurtenbach – We have reams of data, but narrowing it down is hard. I have sat with business owners that show me data of what they pay in property tax. Iowa funds more services than other states, but we are at disadvantage. Property taxes should fund cities and counties, and, to a lesser extent, schools. Beyond that it should be a state burden.

McKeen asked for a consideration of discussion about industrial versus commercial property tax to build upon earlier comments.

Durham – There are more incentives for industrial versus commercial. I look at them as one and the same.

Smith – From Iowa City, our focus is commercial, but we cannot block out industrial.

Kurtenbach – When we taxed equity it mattered, now that we don't I am not sure it matters.

Shoultz – There have been comments about commercial property taxes that have stifled growth. It seems like industrial is hurting.

Goodmann – I am very intrigued by the mental health component.

Durham – I am not sure what the dollar amount is for mental health. The school rate in Sioux City is very significant on us. Looking at page 21 of Jeff's presentation, you look at creating a floor and it will have the most impact. I would like to determine the cost of mental health to the counties.

Smith – I would like to have presenters from the Department of Revenue and Mr. Robinson at the January 4th meeting as resources for our discussion as needed.

Kurtenbach – You will raise residential taxes significantly for this.

McKeen – When we talk about making some recommendations I also think about the impact of inertia. Chances are if something happens, it could be in place for a long time. That will need to be a consideration of the task force in its deliberations. Staff have noted the research assignments which will take a bit of time to complete, but information will be provided as it is available.

Next meeting – January 4, 2007 from 9:30 am – 4:00 pm

Bob Mulqueen announced the next meeting will be January 4th at the Polk County Convention Complex in downtown Des Moines starting at 9:30 a.m. through 4:00 p.m.

McKeen noted this meeting will be focused on hearing from other interested parties. Guidelines for submitting advanced registration and written comments will be distributed from the Governor-elect's Office.

Goodmann encouraged members of the commission to notify or invite groups they would like to hear present. They should contact Bob Mulqueen to register. King thanked the members for their participation and work.

The meeting adjourned at 3:00.